

Special Education Excess Fund Balance Worksheet

Step 1: Determine Percent of Federal Revenue	Non-Federal Revenue (1000's, 2000's, 3000's)	_____	A
	Federal Revenue (4000's) +	_____	B
	Total (A + B)	_____	C
	Percent of Federal Revenue (B/C)	_____	D

Step 2: Calculate Fund Balance Percentage & Allowable Excess	Total Expenditures	_____	E
	(E x .2)	_____	F
	Allowable Fund Balance (Result of line F or \$50,000, whichever is greater)	_____	G

Step 3: Calculate Adjustment to Aid	Ending Fund Balance as of 6/30/2005	_____	H
	Amount of Federal Revenues in Ending Balance (D x H) -	_____	
	Difference	_____	I
	Fund Balance Adjustment (I-G)	=====	

Example School District

Step 1: Determine Percent of Federal Revenue	Non-Federal Revenue (1000's, 2000's, 3000's)	\$115,016.33	A
	Federal Revenue (4000's) +	\$11,360.00	B
	Total (A + B)	\$126,376.33	C
	Percent of Federal Revenue (B/C)	8.99%	D

Step 2: Calculate Fund Balance Percentage & Allowable Excess	Total Expenditures	\$367,850.00	E
	(E x .2)	\$73,570.00	F
	Allowable Fund Balance (Result of line F or \$50,000, whichever is greater)	\$73,570.00	G

Step 3: Calculate Adjustment to Aid	Ending Fund Balance as of 6/30/2005	\$85,000.00	H
	Amount of Federal Revenues in Ending Balance (D x H) -	\$7,641.50	
	Difference	\$77,358.50	I
	Fund Balance Adjustment (I-G)	\$3,788.50	